

10/072 429

The Commissioner is hereby authorized to charge any additional fee (or credit any overpayment) associated with this communication to Deposit Account No. 160331.

Respectfully submitted,

PARKHURST & WENDEL, L.L.P.



Roger W. Parkhurst
Registration No. 25,177

February 16, 2005

Date

RWP/ame

Attorney Docket No.: CLEV:481

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PARKHURST & WENDEL